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and Certain of its Affiliates

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**NOTICE REGARDING TWELFTH DISTRIBUTION PURSUANT TO
THE MODIFIED THIRD AMENDED JOINT CHAPTER 11 PLAN OF
LEHMAN BROTHERS HOLDINGS INC. AND ITS AFFILIATED DEBTORS**

As previously disclosed, additional Distributions under the *Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors*, dated December 5, 2011 [ECF No. 23023] (the “Plan”),¹ will commence on April 6, 2017 (the “Twelfth Distribution Date”).

Attached hereto as Exhibit A is a list that indicates the percentage recovery that will be distributed to holders of Allowed Claims (other than secured, administrative, priority or convenience claims) against each Debtor in each Class under the Plan as well as the cumulative percentage recovery.

Attached hereto as Exhibit B is a summary of the aggregate amount that will be distributed to holders of Allowed non-priority unsecured Claims on the Twelfth Distribution Date.

Attached hereto as Exhibit C is a list that indicates the amount and percentage of the Minimum Cash Reserve and the Asset-to-Reserve Ratio that will be maintained by each Debtor that uses Non-Cash Assets in lieu of Available Cash as reserves for Disputed Claims.

¹ Capitalized terms used herein shall have the meanings ascribed to them in the Plan or the *Order Authorizing Use of Non-Cash Assets In Lieu of Available Cash As Reserves for Disputed Claims Pursuant to Section 8.4 of the Debtors’ Confirmed Joint Plan* [ECF No. 25641], as applicable.

Attached hereto as Exhibit D is a summary of the aggregate amount of Allowed Claims eligible for distributions from certain Debtors, listed by Plan Class.

The aggregate amount that will be distributed on the Twelfth Distribution Date will total approximately \$3.0 billion and will include approximately (i) \$2.8 billion of Distributions identified in Exhibit B, (ii) \$0.2 billion of Distributions to holders of recently Allowed Claims for amounts that would have been received had such Claims been Allowed at the time of previous Distributions and (iii) \$34.9 million and \$24.9 million of Distributions to holders of Allowed Claims against Lehman Brothers Commercial Corporation Inc. and Lehman Brothers OTC Derivatives Inc., respectively, on account of post-petition interest demands that have been allowed.

Dated: March 30, 2017
New York, New York

/s/ Garrett A. Fail

Garrett A. Fail

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Exhibit A

Exhibit A

Distribution to Holders of Allowed Non-Priority Unsecured Claims

			Distribution as a % of Allowed Claims		
			Prior Distributions ⁽¹⁾	Twelfth Distribution on 4/6/2017 ⁽¹⁾	Cumulative Distributions ⁽¹⁾
Lehman Brothers Holdings Inc.					
Class	3	Senior Unsecured	40.484616%	1.305082%	41.789698%
Class	4A	Senior Affiliate Claims	32.636349%	1.094725%	33.731074%
Class	4B	Senior Affiliate Guarantee	31.836840%	1.070512%	32.907352%
Class	5	Senior Third-Party Guarantee	25.473850%	0.856369%	26.330219%
Class	6A	Convenience Claims	26.000000%	N/A	26.000000%
Class	6B	Guarantee Convenience Claims	17.000000%	N/A	17.000000%
Class	7	General Unsecured	37.902927%	1.217340%	39.120267%
Class	8	Affiliate Claims	29.980628%	1.006982%	30.987610%
Class	9A	Third Party Guarantee Claims other than of the RACERS Trusts	23.981696%	0.805586%	24.787282%
Class	9B	Third Party Guarantee Claims of the RACERS Trusts	14.578965%	0.489980%	15.068945%
Class	10A	Subordinated Class 10A Claims	N/A ⁽²⁾	N/A ⁽²⁾	N/A ⁽²⁾
Class	10B	Subordinated Class 10B Claims	N/A ⁽²⁾	N/A ⁽²⁾	N/A ⁽²⁾
Class	10C	Subordinated Class 10C Claims	N/A ⁽²⁾	N/A ⁽²⁾	N/A ⁽²⁾
Lehman Commercial Paper Inc.					
Class	3	Convenience Claims	60.000000%	N/A	60.000000%
Class	4A	General Unsecured Claims other than those of Designated Entities	72.834711%	1.245649%	74.080360%
Class	4B	General Unsecured Claims of Designated Entities	61.746186%	1.158209%	62.904395%
Class	5A	Affiliate Claims of LBHI ⁽³⁾	76.454537%	1.447762%	77.902299%
Class	5B	Affiliate Claims of Participating Subsidiary Debtors	61.746186%	1.158209%	62.904395%
Class	5C	Affiliate Claims other than those of Participating Subsidiary Debtors	66.377150%	1.245075%	67.622255%
Lehman Brothers Special Financing Inc.					
Class	3	Convenience Claims	32.000000%	N/A	32.000000%
Class	4A	General Unsecured Claims other than those of Designated Entities	37.042204%	0.193766%	37.235970%
Class	4B	General Unsecured Claims of Designated Entities	18.792717%	0.099273%	18.891990%
Class	5A	Affiliate Claims of LBHI ⁽³⁾	37.513637%	0.204021%	37.717658%
Class	5B	Affiliate Claims of Participating Subsidiary Debtors	30.897440%	0.163217%	31.060657%
Class	5C	Affiliate Claims other than those of Participating Subsidiary Debtors	36.596622%	0.192532%	36.789154%
Lehman Brothers Commodity Services Inc.					
Class	3	Convenience Claims	55.000000%	N/A	55.000000%
Class	4	General Unsecured Claims	78.775459%	1.188628%	79.964087%
Class	5A	Affiliate Claims of LBHI ⁽³⁾	91.599369%	1.382126%	92.981495%
Class	5B	Affiliate Claims of Participating Subsidiary Debtors	N/A	N/A	N/A
Class	5C	Affiliate Claims other than those of Participating Subsidiary Debtors	78.775459%	1.188628%	79.964087%
Lehman Brothers OTC Derivatives Inc. ⁽⁴⁾					
Class	3	Convenience Claims	34.000000%	N/A	34.000000%
Class	4	General Unsecured Claims	100.000000%	N/A	100.000000%
Class	5A	Affiliate Claims of LBHI ⁽³⁾	100.000000%	N/A	100.000000%
Class	5B	Affiliate Claims of Participating Subsidiary Debtors	100.000000%	N/A	100.000000%
Class	5C	Affiliate Claims other than those of Participating Subsidiary Debtors	100.000000%	N/A	100.000000%
Lehman Brothers Commercial Corporation ⁽⁴⁾					
Class	3	Convenience Claims	40.000000%	N/A	40.000000%
Class	4	General Unsecured Claims	100.000000%	N/A	100.000000%
Class	5A	Affiliate Claims of LBHI ⁽³⁾	N/A	N/A	N/A
Class	5B	Affiliate Claims of Participating Subsidiary Debtors	100.000000%	N/A	100.000000%
Class	5C	Affiliate Claims other than those of Participating Subsidiary Debtors	100.000000%	N/A	100.000000%

Exhibit A

Distribution to Holders of Allowed Non-Priority Unsecured Claims

			Distribution as a % of Allowed Claims		
			Prior Distributions ⁽¹⁾	Twelfth Distribution on 4/6/2017 ⁽¹⁾	Cumulative Distributions ⁽¹⁾
Lehman Brothers Derivative Products Inc.					
Class	3	General Unsecured Claims	100.000000%	N/A	100.000000%
Class	4A	Affiliate Claims of LBHI ⁽³⁾	N/A	N/A	N/A
Class	4B	Affiliate Claims other than those of LBHI	100.000000%	N/A	100.000000%
Lehman Brothers Financial Products Inc.					
Class	3	General Unsecured Claims	100.000000%	N/A	100.000000%
Class	4A	Affiliate Claims of LBHI ⁽³⁾	100.000000%	N/A	100.000000%
Class	4B	Affiliate Claims other than those of LBHI	100.000000%	N/A	100.000000%
Lehman Scottish Finance LP					
Class	3	General Unsecured Claims	N/A	N/A	N/A
Class	4A	Affiliate Claims of LBHI ⁽³⁾	N/A	N/A	N/A
Class	4B	Affiliate Claims other than those of LBHI	N/A	N/A	N/A
Structured Asset Securities Corporation					
Class	3	General Unsecured Claims	81.155728%	1.761420%	82.917148%
Class	4A	Affiliate Claims of LBHI ⁽³⁾	81.155728%	1.761420%	82.917148%
Class	4B	Affiliate Claims other than those of LBHI	81.155728%	1.761420%	82.917148%
BNC Mortgage LLC ⁽⁶⁾					
Class	3	General Unsecured Claims	N/A	N/A	N/A
Class	4A	Affiliate Claims of LBHI ⁽³⁾	N/A	N/A	N/A
Class	4B	Affiliate Claims other than those of LBHI	N/A	N/A	N/A
LB Rose Ranch LLC ⁽⁴⁾					
Class	3	General Unsecured Claims	N/A	100.000000%	100.000000%
Class	4A	Affiliate Claims of LBHI ⁽³⁾	N/A	N/A	N/A
Class	4B	Affiliate Claims other than those of LBHI	N/A	N/A	N/A
Luxembourg Residential Properties Loan Finance S.a.r.l. ⁽⁵⁾					
Class	3	General Unsecured Claims	N/A	N/A	N/A
Class	4A	Affiliate Claims of LBHI ⁽³⁾	N/A	N/A	N/A
Class	4B	Affiliate Claims other than those of LBHI	71.169788%	N/A	71.169788%
Merit LLC ⁽⁵⁾					
Class	3	General Unsecured Claims	N/A	N/A	N/A
Class	4A	Affiliate Claims of LBHI ⁽³⁾	N/A	N/A	N/A
Class	4B	Affiliate Claims other than those of LBHI	33.822175%	N/A	33.822175%
East Dover Limited ⁽⁵⁾					
Class	3	General Unsecured Claims	N/A	N/A	N/A
Class	4A	Affiliate Claims of LBHI ⁽³⁾	100.000000%	N/A	100.000000%
Class	4B	Affiliate Claims other than those of LBHI	N/A	N/A	N/A
LB 745 LLC ⁽⁵⁾					
Class	3	General Unsecured Claims	100.000000%	N/A	100.000000%
Class	4A	Affiliate Claims of LBHI ⁽³⁾	100.000000%	N/A	100.000000%
Class	4B	Affiliate Claims other than those of LBHI	N/A	N/A	N/A

Exhibit A

Distribution to Holders of Allowed Non-Priority Unsecured Claims

			Distribution as a % of Allowed Claims		
			Prior Distributions ⁽¹⁾	Twelfth Distribution on 4/6/2017 ⁽¹⁾	Cumulative Distributions ⁽¹⁾
PAMI Statler Arms LLC ⁽⁵⁾					
Class	3	General Unsecured Claims	47.254213%	N/A	47.254213%
Class	4A	Affiliate Claims of LBHI ⁽³⁾	100.000000%	N/A	100.000000%
Class	4B	Affiliate Claims other than those of LBHI	N/A	N/A	N/A
CES Aviation LLC ⁽⁵⁾					
Class	3	General Unsecured Claims	N/A	N/A	N/A
Class	4A	Affiliate Claims of LBHI ⁽³⁾	100.000000%	N/A	100.000000%
Class	4B	Affiliate Claims other than those of LBHI	100.000000%	N/A	100.000000%
CES Aviation V LLC ⁽⁵⁾					
Class	3	General Unsecured Claims	36.302126%	N/A	36.302126%
Class	4A	Affiliate Claims of LBHI ⁽³⁾	36.302126%	N/A	36.302126%
Class	4B	Affiliate Claims other than those of LBHI	36.302126%	N/A	36.302126%
CES Aviation IX LLC ⁽⁵⁾					
Class	3	General Unsecured Claims	64.323989%	N/A	64.323989%
Class	4A	Affiliate Claims of LBHI ⁽³⁾	64.323989%	N/A	64.323989%
Class	4B	Affiliate Claims other than those of LBHI	64.323989%	N/A	64.323989%
LB 2080 Kalakaua Owners LLC ⁽⁵⁾					
Class	3	General Unsecured Claims	N/A	N/A	N/A
Class	4A	Affiliate Claims of LBHI ⁽³⁾	N/A	N/A	N/A
Class	4B	Affiliate Claims other than those of LBHI	N/A	N/A	N/A
LB Somerset LLC ⁽⁵⁾					
Class	3	General Unsecured Claims	N/A	N/A	N/A
Class	4A	Affiliate Claims of LBHI ⁽³⁾	N/A	N/A	N/A
Class	4B	Affiliate Claims other than those of LBHI	N/A	N/A	N/A
LB Preferred Somerset LLC ⁽⁵⁾					
Class	3	General Unsecured Claims	N/A	N/A	N/A
Class	4A	Affiliate Claims of LBHI ⁽³⁾	N/A	N/A	N/A
Class	4B	Affiliate Claims other than those of LBHI	N/A	N/A	N/A

Notes:

⁽¹⁾ "N/A" indicates either \$0 Available Cash for Distributions, \$0 in Allowed Claims within the specific class or classes that were satisfied in the previous Distributions.

⁽²⁾ Distributions reallocated in accordance with Section 6.4 of the Plan.

⁽³⁾ In accordance with sections 6.5 (b) and 6.5 (c) of the Plan, LBHI is participating in Distributions in the amount and to the extent set forth on Page 4 of the Debtor's Claims Schedule, as amended.

⁽⁴⁾ In accordance with section 8.13(e) of the Plan, Distributions will be made to satisfy demands for postpetition interest that have been allowed.

⁽⁵⁾ These Debtors' Chapter 11 cases were closed pursuant to final decrees entered by the Bankruptcy Court (Docket No. 51920 & No. 54163).

⁽⁶⁾ There are significant unliquidated claims against BNC which, if liquidated and allowed, would have a material impact on the recoveries to creditors of BNC. Pending resolution of these claims, the Plan Administrator has determined to suspend Plan Distributions with respect to claims against BNC.

Exhibit B

Exhibit B

Summary of Twelfth Distribution to Non-Priority Unsecured Claims (April 6, 2017)

\$ in millions

	Cash Available for Distribution						Claims ⁽⁵⁾			Distribution		
	Initial Cash Available for Distribution	Cash Available from Distributions among Debtors and Certain Controlled / Non-Controlled Entities ⁽²⁾	Redistribution from Claims Reserves ⁽³⁾	Plan Adjustment ⁽⁴⁾	Catch-Up and Interest on Newly Allowed	Total Cash Available for Twelfth Distribution	Allowed ⁽⁶⁾	Disputed ⁽⁷⁾	Total	Cash Available for Distribution	Cash Released from / (Added to) Claims Reserves	Payment to Allowed Creditors
Debtors ⁽¹⁾												
Lehman Brothers Holdings Inc.	\$ 1,653.5	\$ 671.9	\$ 2.9	\$ 70.3	\$ (103.6)	\$ 2,295.0	\$ 226,742.9	\$ 7,988.2	\$ 234,731.2	\$ 2,295.0 ⁽⁸⁾	\$ 57.9	\$ 2,352.8
Lehman Commercial Paper Inc.	\$ 310.0	\$ 61.3	\$ 0.0	\$ (28.7)	\$ (0.1)	\$ 342.5	\$ 25,638.5	\$ 0.0	\$ 25,638.5	\$ 342.5	\$ 0.1	\$ 342.5
Lehman Brothers Special Financing Inc.	\$ 87.1	\$ 28.8	\$ 0.4	\$ (4.8)	\$ (94.3)	\$ 17.3	\$ 38,500.0	\$ 3,041.7	\$ 41,541.7	\$ 17.3	\$ 56.8	\$ 74.1
Lehman Brothers Commodity Services Inc.	\$ 41.5	\$ 1.4	\$ -	\$ (4.1)	\$ (0.0)	\$ 38.9	\$ 3,016.1	\$ 89.5	\$ 3,105.6	\$ 38.9	\$ (1.2)	\$ 37.6
LB Rose Ranch LLC	\$ 2.7	\$ -	\$ -	\$ -	\$ -	\$ 2.7	\$ 0.8	\$ -	\$ 0.8	\$ 2.7	\$ (1.9)	\$ 0.8
Structured Asset Securities Corporation	\$ 1.1	\$ 7.6	\$ -	\$ -	\$ (0.0)	\$ 8.8	\$ 488.5	\$ 10.5	\$ 499.0	\$ 8.8	\$ (0.2)	\$ 8.6
						\$ 2,705.1				\$ 2,705.1	\$ 111.4	\$ 2,816.5

Notes:

⁽¹⁾ Includes all Debtors making a Distribution on the Twelfth Distribution Date (other than Lehman Brothers OTC Derivatives, Inc. and Lehman Brothers Commercial Corporation, which will make distributions on account of post-petition interest). Other Debtors not listed will not be making Distributions to non-priority unsecured creditors on this date.

⁽²⁾ Includes receipts from Debtors, Debtor Controlled Entities and Lehman Brothers Treasury Co B.V., as well as receipts on claims a Debtor holds against itself by way of assignment or purchase.

⁽³⁾ Represents Plan Adjustment that was reserved at the previous Distribution that is now available for Distribution as Disputed Claims have been reduced, withdrawn or allowed at amounts less than previously reserved.

⁽⁴⁾ Plan Adjustment is calculated based on payment of Allowed Claims including Distributions on newly Allowed Claims. It is not calculated on the Disputed Claims Reserve.

⁽⁵⁾ Does not include Convenience Claims.

⁽⁶⁾ In accordance with sections 6.5 (b) and 6.5 (c) of the Plan, LBHI is participating in Distributions in the amount and to the extent set forth on Page 4 of the Debtor's Claims Schedule, as amended. Allowed Claims satisfied in full in accordance with section 8.13(a) of the Plan are not included.

⁽⁷⁾ Estimate of Disputed Claims for reserve purposes only. Certain Claims have been estimated at less than filed amounts as agreed to through a stipulation or settlement agreement or pursuant to Court order. Does not include estimates for unliquidated Claims.

⁽⁸⁾ Includes \$6 million of Distributions made on account of Class 5, Senior Third Party Guarantee Claims that became satisfied in full in combination with distributions made on the corresponding Primary Claim against Lehman Commercial Paper, Inc. Also includes \$24 million of prior Distributions recovered by way of subrogation on account of Guarantee Claims corresponding to Primary Claims against Lehman Brothers Commodity Services Inc. As such amount was reported in cumulative distributions to date, it is excluded from the reported amount of Distributions made on the Twelfth Distribution Date.

Exhibit C

Minimum Cash Reserve and Asset-to-Reserve Ratios for Twelfth Distribution (April 6, 2017)

\$ in millions

Description	Lehman Brothers Holdings Inc.	Lehman Brothers Special Financing Inc.
Assets		
Financial Inventory as of 12/31/16 ⁽¹⁾	\$ 53	\$ 107
Subsequent Collections ⁽²⁾	(1)	(10)
Encumbered Assets	(13)	-
Receivables & Other Assets ⁽³⁾	293	13
Investment in Affiliates ⁽⁴⁾	1,205	0
Receivables from Controlled Affiliates ⁽⁵⁾	2,410	93
Receivables from Non - Controlled Affiliates ⁽⁶⁾	1,565	16
Pledged Assets ⁽⁷⁾	(915)	(32)
Asset Adjustment for Cash Reserves ⁽¹⁰⁾	(83)	-
Total Assets	\$ 4,512	\$ 188

Required Claims Reserve

% of Cash Reserves for Disputed Claims	27%	95%
Reserve for Disputed Claims	\$ 2,882	\$ 1,203
Less: Plan Adjustments & Plan Settlement Reserves ⁽⁸⁾	(402)	(22)
Reserve Available to All Classes	2,480	1,181
Less: Minimum Cash Reserves ^{(9),(10)}	(675)	(1,118)
Net Asset Requirement	\$ 1,805	\$ 63
Total Asset-to-Reserve Ratio	2.5x	3.0x

Notes:

- ⁽¹⁾ As reflected in the December 31, 2016 Quarterly Financial Report filed with the Bankruptcy Court on March 29, 2017 (ECF No. 55127).
- ⁽²⁾ Reflects cash receipts related to the monetization of financial inventory through March 17, 2017.
- ⁽³⁾ Reflects amounts included in the Quarterly Financial Report - Balance Sheets as third party receivables in the caption "Receivables from Controlled Affiliates and Other Assets" as of December 31, 2016 adjusted for (a) significant cash activity through March 17, 2017, and (b) affiliate claims purchased through settlements with third parties.
- ⁽⁴⁾ Includes estimated recoveries from Investments in Affiliates reflected in the October 6, 2016 Quarterly Financial Report - Post-Eleventh Distribution Cash Flow Estimates adjusted for significant cash activity through March 17, 2017.
- ⁽⁵⁾ Includes estimated recoveries (i) from pre-petition intercompany receivables as presented in the October 6, 2016 Quarterly Financial Report - Post-Eleventh Distribution Cash Flow Estimates reduced for (a) cash activity through March 17, 2017; and (b) estimated distributions from Debtors; and (ii) post-petition intercompany receivables as presented in the December 31, 2016 Quarterly Financial Report - Balance Sheets in the caption "Receivables from Controlled Affiliates and Other Assets" adjusted for cash activity through March 17, 2017.
- ⁽⁶⁾ Includes estimated recoveries from Non-Controlled Affiliates per the October 6, 2016 Quarterly Financial Report - Post Eleventh Distribution Cash Flow Estimates reduced for (i) collections through March 17, 2017 and (ii) estimated recoveries where LBHI has offsetting or partially offsetting payables and receivables from Lehman Brothers Treasury Co B.V.
- ⁽⁷⁾ Certain assets have been pledged as collateral for intercompany loans and therefore are not used in the calculation of Asset to Reserve Ratios (LBHI borrowing from LOTC for \$500 million, LBHI borrowing from LBCC for \$237 million, LBHI borrowing from Non-Controlled Affiliate of \$109 million, LBHI borrowing from Aurora for \$69 million, and LBSF borrowing from LBDP of \$32 million).
- ⁽⁸⁾ Includes only portion of Plan Adjustments and Plan Settlement amounts reserved for Disputed Claims.
- ⁽⁹⁾ As authorized by the Court, a portion of LBSF's minimum cash reserve has been invested in secured notes issued by LBHI [ECF No. 50558].
- ⁽¹⁰⁾ The Company has entered into various agreements with certain holders of disputed guarantee claims to substitute non-cash assets for cash reserved on account of such claims pursuant to the Order Authorizing Use of Non-Cash Assets in Lieu of Available Cash as Reserves for Disputed Claims Pursuant to Section 8.4 of the Debtors' Confirmed Joint Chapter 11 Plan [ECF No. 25641].

This schedule is not meant to be relied upon as a complete description of the Company, its business, condition (financial or otherwise), results of operations, prospects, assets or liabilities. This report was produced for the sole purpose of calculating the Minimum Cash Reserve and Asset-to-Reserve Ratio's for the Twelfth Distribution. The report should be read in conjunction with previously filed reports by the Company, including the December 31, 2016 Quarterly Financial Report, October 6, 2016 Quarterly Financial Report - Post Eleventh Distribution Cash Flow Estimate, Form 8-K reports, the Plan and related Disclosure Statement.

Exhibit D

Exhibit D

Allowed Claims Eligible for Twelfth Distribution (April 6, 2017)

\$ in millions			D12 Activity Bridge				
Debtor	Class	Designation	Allowed Claims Eligible for Distributions at D11 ⁽¹⁾	Newly Allowed Claims ⁽²⁾	Income Tax Refund Allocation ⁽³⁾	Claims Satisfied in Full & Other ⁽⁴⁾	Allowed Claims Eligible for Distributions at D12 ⁽¹⁾
Lehman Brothers Holdings Inc.							
	3	Senior Unsecured	\$ 83,744.0	\$ -	\$ -	\$ -	\$ 83,744.0
	4A	Senior Affiliate Claims	58,806.3	-	9.8	-	58,816.1
	4B	Senior Affiliate Guarantee	10,995.2	-	9.1	(8.5)	10,995.7
	5	Senior Third-Party Guarantee	34,253.9	0.0	-	(1,305.0)	32,948.9
	7	General Unsecured	3,413.9	1.2	-	(0.6)	3,414.4
	8	Affiliate Claims	502.5	-	-	-	502.5
	9A	Third Party Guarantee Claims other than of the RACERS Trusts	18,949.1	490.7	-	(288.7)	19,151.1
	9B	Third Party Guarantee Claims of the RACERS Trusts	1,947.7	-	-	-	1,947.7
	10A	Subordinated Class 10A Claims	3,399.1	-	-	-	3,399.1
	10B	Subordinated Class 10B Claims	10,330.4	-	-	-	10,330.4
	10C	Subordinated Class 10C Claims	1,492.9	-	-	-	1,492.9
		Total	\$ 227,835.1	\$ 491.9	\$ 18.8	\$ (1,602.9)	\$ 226,742.9 ⁽⁵⁾
Lehman Commercial Paper Inc.							
	4A	General Unsecured Claims other than those of Designated Entities	\$ 1,538.6	\$ 0.1	\$ -	\$ (0.2)	\$ 1,538.5
	4B	General Unsecured Claims of Designated Entities	5,230.0	-	-	-	5,230.0
	5A	Affiliate Claims of LBHI	13,732.6	-	5.4	-	13,737.9
	5B	Affiliate Claims of Participating Subsidiary Debtors	5.5	-	-	-	5.5
	5C	Affiliate Claims other than those of Participating Subsidiary Debtors	5,126.6	-	-	-	5,126.6
		Total	\$ 25,633.2	\$ 0.1	\$ 5.4	\$ (0.2)	\$ 25,638.5
Lehman Brothers Special Financing Inc.							
	4A	General Unsecured Claims other than those of Designated Entities	\$ 18,929.0	\$ 240.8	\$ -	\$ -	\$ 19,169.8
	4B	General Unsecured Claims of Designated Entities	1,947.7	-	-	-	1,947.7
	5A	Affiliate Claims of LBHI	15,340.7	-	(168.1)	-	15,172.6
	5B	Affiliate Claims of Participating Subsidiary Debtors	521.5	-	-	-	521.5
	5C	Affiliate Claims other than those of Participating Subsidiary Debtors	1,688.2	0.2	-	-	1,688.4
		Total	\$ 38,427.1	\$ 241.0	\$ (168.1)	\$ -	\$ 38,500.0
Lehman Brothers Commodity Services Inc.							
	4	General Unsecured Claims	\$ 2,078.0	\$ -	\$ -	\$ -	\$ 2,078.0
	5A	Affiliate Claims of LBHI	939.5	-	(21.4)	-	918.1
	5B	Affiliate Claims of Participating Subsidiary Debtors	-	-	-	-	-
	5C	Affiliate Claims other than those of Participating Subsidiary Debtors	20.0	-	-	-	20.0
		Total	\$ 3,037.6	\$ -	\$ (21.4)	\$ -	\$ 3,016.1

⁽¹⁾ "Allowed" claims as reported in aggregate on Exhibit B of the Eleventh and Twelfth Distribution Notice filed on September 29, 2016 and hereto, respectively.

⁽²⁾ Claims allowed subsequent to the Eleventh Distribution.

⁽³⁾ The Company utilized the Debtor Allocation Agreement (the "DAA") to account for the income tax refund of \$335 million received in September 2016, and pursuant to the DAA, have adjusted the receivables and payables between LBHI and other Debtors and Debtor-Controlled Entities. Pursuant to the DAA, any tax receivables or payables related to pre-petition, consolidated group taxes, including the IRS refund, are treated as allowed pre-petition claims between LBHI and other Debtors and Debtor-Controlled Entities and subject to set-off or recoupment. As such, LBHI's existing claims balances against certain Debtors (Class 5A/4A) and Debtor-Controlled Entities and certain Debtors and Debtor-Controlled Entities' claims balances against LBHI (Class 4A/4B) have been commensurately adjusted to reflect the offsetting impact of the income tax refund, and current period distributions and cumulative distributions to date are based on the adjusted claims/payables balances for the effected Debtors and Debtor-Controlled Entities.

⁽⁴⁾ Represents allowed claims (including newly allowed claims after the Eleventh Distribution) that were satisfied in full primarily through the combination of the primary obligor and guarantee distributions from LBHI. Also includes previously allowed claims that have been reclassified or withdrawn subsequent to the Eleventh Distribution.

⁽⁵⁾ LBHI is the holder of Allowed Claims against itself of approximately \$19.9 billion, including: \$1.2 billion of Class 3 Claims, \$14.9 billion of Class 4A Claims, \$0.2 billion of Class 4B Claims, \$0.6 billion of Class 7 Claims, \$1.0 billion of Class 9A Claims, and \$1.9 billion of Class 9B Claims.